

Practical Exploration of the Concurrent Emphasis on Civics and Professionalism in the Teaching of Accounting Majors

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Abstract: Promoting the design of ideological and political curriculum and integrating ideological and political education into vocational education can help students establish ambitious ideals and correct values. Accounting, as a core discipline, is of great significance for the integration of ideological and political education. This paper analyzes and explains the necessity of integrating ideological and political elements in accounting education, discusses the design of integrating ideological and political elements in accounting education, and finally proposes how to provide guidelines for the teaching of accounting majors in colleges and universities. The purpose is to explore how accounting education can effectively combine theory and achieve an organic combination between ideological and political education and professional accounting teaching.

Keywords: Curriculum Civics, Specialized Courses, Teaching Reform.

1. Introduction

In the context of the new era, accounting education not only needs to provide professional knowledge, but also needs to cultivate students' socialist core values. The integration of civic and political education and accounting major teaching is of great significance to improving the teaching level of accounting major. The concept of accounting education should put the reform of civic and political education in accounting courses first, focus on cultivating moral people, and use the education of socialist core values as the main line to teach and teach, focusing on missionary work and realizing the transformation from "teaching" to "education"^[1].

2. Analysis of the Necessity of Civics Elements in Accounting Education

The status of teaching and educating people are equally important. Based on the dual pressure reform of external environmental changes and internal teaching, further deepening the reform of the curriculum system^[2-3] and promotes the integration of professionalism and professional knowledge has become a necessary path for the sustainable development of the accounting profession^[4-6].

2.1. Reform of Civics Teaching in Accounting Specialized Courses is the Basic Requirement for Cultivating College Students in the New Era

Currently, professional courses that integrate ideological and political education are mostly taught by teachers and lack "movement guidance". The reason why a comprehensive practical accounting course can train students' practical skills is because it has the advantage of being very practical. However, in current classroom education, teachers have not taken advantage of this opportunity to integrate ideological and political education into it, and have not effectively guided students to develop some good qualities in the classroom^[7]. General Secretary Xi Jinping emphasized at the National

Conference on Ideological and Political Work in Colleges and Universities that we must adhere to the main link in building moral education and cultivating society, and guide ideological concepts into the entire process and every link of education and teaching. Ideological and political education in accounting professional courses also has contemporary significance. It can play the role of the main channel, strengthen the essence of education, integrate core values into accounting professional activities, and enrich and enhance the ideological and political connotation of education. Accounting professional education. The ideological and political education system is the main subject of accounting^[8].

2.2. Reform of Civics Teaching in Accounting Specialized Courses is the Realistic Need to Improve Students' Ideological and Political Education

Nowadays, most accounting students are born after 2000, living in a new era of rapid development of the Internet, rapid changes in information technology, and freedom of speech. In such an environment, students are active in thinking and can quickly accept new things^[9]. However, the teaching tools in traditional ideology and politics courses are still single and the teaching methods are less innovative. There is no content related to ideology and politics courses in the teaching content of traditional accounting courses, so systematic learning is inadequate. It is very important to actively carry out ideological and political educational reforms in accounting courses. The content of ideology and politics courses should be integrated into the overall professional course curriculum system and an independent ideology and politics course system should be established. Establish a comprehensive and process-oriented "three-in-one" teaching curriculum system, including a separate ideological and political curriculum system for accounting majors, an ideology and politics curriculum system for professional courses, and an ideology and politics curriculum system for general courses^[10-11].

2.3. Reforming the Civics Teaching in Professional Accounting Courses is an Inherent Requirement of Professional Teaching

Students engaged in financial accounting and other related work not only need to master the latest technical means, but also need to have a high degree of professional ethics. Since students in this major need to deal with money frequently, they must cultivate a correct outlook on life and values. As the development of the accounting profession in the new era, ideological and political education must be raised to a higher level. Pay attention to which red lines cannot be touched and which violations of laws and regulations cannot be carried out to build a comprehensive and whole-process ideological and political education, and actively help students develop proper attitudes, values and worldviews.

3. Practical Exploration of the Elements of Philosophy in Accounting Education

Through the implementation of teaching strategies, it is possible to make the effective integration of course ideology into the accounting course, to improve students' ideological and moral qualities, to cultivate the Nurture their sense of social responsibility and innovative spirit, and the following are concrete measures for implementation.

3.1. Setting a Clear System of Ideological Goals and Indicators

It is important to set a clear system of goals and targets for Civics in the accounting program. First, identify the values and ethics that are integrated into Civics. The values of the accounting profession can include integrity, responsibility, fairness and so on, which are of great significance in accounting work^[12]. In addition, the accounting profession also needs to abide by the corresponding ethical norms, such as not falsifying and not violating the law. Putting these values and ethical norms throughout the teaching process of the whole course can cultivate students to form correct values and ethical consciousness^[13]. Secondly, establish a system of civic and political objectives and indexes in line with the characteristics of the accounting specialty. The cultivation objectives of the accounting specialty usually include cultivating students with solid theoretical knowledge and practical skills in accounting, good teamwork and communication skills, and the ability to think and analyze problems independently. On the basis of these objectives, the objectives and index system for integrating Civics can be set. For example, to cultivate students with correct values and professional ethics, indicators can be set for students' performance in course learning and practical activities, such as whether they complete their assignments in good faith and whether they abide by professional ethics. In addition, indicators of students' teamwork and communication skills can be set, such as whether they can effectively cooperate with team members and whether they can clearly express their opinions. By setting clear objectives and indicator systems for Civics and Politics, students can be guided to develop correct values and ethical awareness in learning and practicing, and to cultivate their comprehensive qualities and abilities. At the same time, it can also help teachers to make better teaching design and evaluation, and promote the organic integration of

Civic and Political Education and the accounting profession^[14].

3.2. Innovative Teaching Content and Forms

Innovative teaching contents and forms are very important for integrating Civic Education. First, designing accounting cases and examples that meet the objectives of Civics can help students combine Civics concepts with practical accounting problems^[15]. By analyzing and solving practical accounting problems, students can understand and apply values and ethics. For example, a case about corporate financial fraud can be designed to lead students to think about the importance of integrity and responsibility and how accountants should respond to such problems. Through such case teaching, students can have a deeper understanding and application of the values and ethics of citizenship education^[16]. Second, introducing civic materials and discussion activities can stimulate students' thinking and participation. Teachers can choose materials and cases related to Civics and Politics, such as relevant news reports, movie clips, etc., and lead students to think and participate in them through discussion and analysis. For example, teachers can guide students to discuss the issue of corporate social responsibility, so that students can understand the social responsibility that enterprises should undertake, and discuss how to reflect the social responsibility of enterprises through accounting means. Through such discussion activities, students can gain a deeper understanding of the values of Civic Education and think about how to apply these values to accounting practice. By innovating the teaching content and form, the effectiveness of Civic Education can be improved while stimulating students' learning interest and participation. At the same time, it can also enable students to better understand and apply values and morals, and cultivate their comprehensive qualities and abilities^[17]. Teachers need to flexibly use different teaching methods and teaching tools according to the actual situation and students' teaching needs. Achieve the goal of integrating citizen and political education.

3.3. Strengthening Teacher-student Interaction and Student Evaluation Mechanisms

Strengthening teacher-student interaction and student evaluation mechanisms play an important role in integrating civic education. First of all, establishing good interactive communication channels between teachers and students can improve teaching effectiveness. Teachers must take the initiative to communicate with students and understand them^[18]. Through interaction with students, teachers can better understand students' learning status, adjust teaching content and methods, and improve the relevance and adaptability of teaching. At the same time, interactive communication can also enhance the trust and closeness between teachers and students, and promote students' active participation and learning motivation. Secondly, designing an effective student evaluation system can provide the basis for teaching feedback and improvement. Student evaluation is one of the important indicators of teaching quality. Through student evaluation, teachers can understand students' understanding and acceptance of teaching content and methods, discover problems and deficiencies in teaching, and make timely adjustments and improvements. Diversified evaluation methods, including classroom performance, homework scores, group cooperation, etc., as well as evaluation of students' understanding and practice of civil and

political goals. Meanwhile, teachers can also collect students' opinions and suggestions through post-class feedback questionnaires and face-to-face exchanges for further reflection and improvement. By strengthening the teacher-student interaction and student evaluation mechanism, the effectiveness and relevance of Civic Education can be improved^[19-20]. Teachers need to take the initiative to communicate and interact with students, pay attention to students' needs and confusions, and provide timely answers and feedback. At the same time, it is also necessary to design an effective evaluation system to collect students' feedback and evaluation in order to adjust and improve teaching strategies in time and improve the teaching effect. This can make the ideological education closer to the actual needs of students and improve students' participation and learning effect.

4. Recommendations for Implementation

This article analyzes the needs of citizenship courses in accounting education and proposes how to integrate citizenship elements in teaching content, teaching methods and teaching evaluation in accounting education practice. In terms of teaching strategies, in order to implement these strategies, the following implementation suggestions are made: responses and recommendations: First, teachers should improve their civic and political qualities and abilities, strengthen teachers' civic and political education training, and provide resources and support. For teachers teaching civics and politics. The political education needs of citizens need to be met. Adapt to the student evaluation system, pay attention to feedback on civic and political education, and implement the practice of student civic and political education activities. By implementing the above teaching strategies and countermeasure suggestions, accounting courses can be effectively integrated into citizenship courses, improving students' ideological and moral quality, and cultivating social responsibility and innovative spirit, which are very important and valuable for accounting students.

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Public Disclaimer

The authors declare that there is no conflict of interest.

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